

RECONCILIATION BULLETIN

TOPIC: Year-End Reconciliation Bulletin 04-11	ISSUE DATE: 5/26/04
TITLE: Transfers Between Fiscal Years	REVISION DATE:
AUTHORIZED BY: Cheryl Thompson, DHFS Reconciler	PAGE 1 OF 4

BACKGROUND

Through the use of appropriation 934 and a combination of designated WiSMART balance sheet accounts 5001 and 3501, DOA has created balanced entries within each fiscal year. As we are an interface agency, we are using the following FMS accounts with the indicated WiSMART conversions:

	<u>FMS Acct</u>		<u>WiSMART Acct</u>
Expenditures	39930	converts to	5001
Revenues	499010	converts to	3501

PROCEDURES

1. Prepare a separate "AN" journal voucher document for each year, as shown on the attachments, selecting from appropriate examples as shown, Examples A through D. Appropriate WiSMART accounts will be charged as a result of the interface program.
2. Forward all JV's to your appropriate lead accountant.
 - a. The expenditure accounts used with Appn 934-39930 (FMS) are to be used for any line i.e., salaries, fringes, supplies and services, capital aids, etc.
 - b. With Appn 934, DHFS Account 499010 (FMS) is to be used for all revenue codes.
 - c. Appropriation 934 is only set up in organization 820.
 - d. The only center to be used is 8200-000-200.
 - e. When transferring transactions previously recorded in FMS, use the appropriate code in each year (pertains to the non-Appn 934 entries).
 - f. Entries will only be processed when the transactions for both years are provided and net to zero.
3. After the BFS lead has determined that the entries are appropriate to charge to 934 to move expenditures or revenues between SFY 04 and SFY 05, they will initial and date the JV's and give them to the Lead Accountant for organization 820 for final review and entry.
4. Transactions which do not appear to be appropriate to be moved between SFY 04 and SFY 05, or which do not net to zero, will not be entered and will be forwarded to the DHFS Reconciler, BFS.

5. CARS transactions, as a result of 6- or 9-month control issues, may be handled by the Accounts Payable/PreAudit Section without involving the Lead Accountant for organization 820.
6. By August 4, 2004, the balances in 934 for SFY 2005 and prior years will be zero.

CONTACT PERSONS

Should you have any questions, please contact your lead accountant.

JOURNAL VOUCHER

FY 04	Journal Voucher Number					<input checked="" type="checkbox"/> AN <input type="checkbox"/> AM <input type="checkbox"/> AD <input type="checkbox"/> AW		Comments / Notations TRANSFER BETWEEN FISCAL YEARS			Name – Prepared By		Date Prepared	
Org. No. ALL	Organization Name ALL								Name – Division / Institution Approval		Date Approved			
									Name –Accounting Approval		Date Approved			
Net Amount			Appropriation			Date Type 1				Debit / Credit Code ▼ * Debit = 00 Credit = 40				
Line	Appn.	Account	Center			Amount	Debit / Credit Code*	Description	Cross Ref.	Error Message Code				
1	EXAMPLE A: TRANSFERRING EXPENSES TO SFY 2005 FROM SFY 2004													
2	934	39930	8200	000	200	100.00	00	TRANSFER BETWEEN YEARS						
3	801	21110	8200	000	200	100.00	40	TRANSFER BETWEEN YEARS						
4														
5	EXAMPLE B: TRANSFERRING EXPENSES TO SFY 2004 FROM SFY 2005													
6	801	21110	8200	000	200	100.00	00	TRANSFER BETWEEN YEARS						
7	934	39930	8200	000	200	100.00	40	TRANSFER BETWEEN YEARS						
8														
9	EXAMPLE C: TRANSFERRING REVENUE FROM SFY 2004 TO SFY 2005													
10	934	499010	8200	000	200	50,000.00	40	TRANSFER BETWEEN YEARS						
11	639	483120	6000	334	230	50,000.00	00	TRANSFER BETWEEN YEARS						
12														
13	EXAMPLE D: TRANSFERRING REVENUE FROM SFY 2005 TO SFY 2004													
14	639	483120	6000	334	230	50,000.00	40	TRANSFER BETWEEN YEARS						
15	934	499010	8200	000	200	50,000.00	00	TRANSFER BETWEEN YEARS						
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JOURNAL VOUCHER

FY 05	Journal Voucher Number					<input checked="" type="checkbox"/> AN <input type="checkbox"/> AM <input type="checkbox"/> AD <input type="checkbox"/> AW		Comments / Notations TRANSFER BETWEEN FISCAL YEARS				Name – Prepared By			Date Prepared	
Org. No. ALL	Organization Name ALL									Name – Division / Institution Approval			Date Approved			
										Name –Accounting Approval			Date Approved			
Net Amount			Appropriation			Date Type 1	Debit / Credit Code * Debit = 00 Credit = 40									

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